

1998

IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN

FORM
43TC43981
10-6-98

A R F W M

For the year January 1 - December 31, 1998, or fiscal year beginning _____, 1998, ending _____, 1999

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		▲ IMPORTANT! ▲ You must enter your SSN(s) above.
	City, State and Zip Code		
Full months in Idaho this year		• Yourself _____	• Spouse _____

Residency Status

Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
Check one for yourself and one for your spouse if a joint return.	1 • <input type="checkbox"/> Yourself 2 • <input type="checkbox"/> Spouse	3 • <input type="checkbox"/> Yourself 4 • <input type="checkbox"/> Spouse	5 • <input type="checkbox"/> Yourself 6 • <input type="checkbox"/> Spouse	7 • <input type="checkbox"/> Yourself 8 • <input type="checkbox"/> Spouse

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box ☐

FILING STATUS	(MUST MATCH FEDERAL RETURN)		EXEMPTIONS	6a <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		Enter number of boxes checked
	1 <input type="checkbox"/> Single			Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a.		• <input type="checkbox"/>
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)			b Number of your dependent children from federal form		• <input type="checkbox"/>
	3 <input type="checkbox"/> Married filing separate return Enter spouse's SSN above and full name here. _____			c Number of other dependents from federal form		• <input type="checkbox"/>
	4 <input type="checkbox"/> Head of household Enter name of person who qualifies you: _____			d Add lines 6a, b and c.		• <input type="checkbox"/>
5 <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: 19 _____						

IDAHO ELECTION CAMPAIGN FUND	I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)		American Heritage	Democratic	Libertarian	Natural Law	Reform	Republican	No specific party
	7. Yourself	8. Spouse	1 • <input type="checkbox"/>	2 • <input type="checkbox"/>	3 • <input type="checkbox"/>	4 • <input type="checkbox"/>	5 • <input type="checkbox"/>	6 • <input type="checkbox"/>	7 • <input type="checkbox"/>

ATTACH STATE W-2 COPIES HERE	IDAHO INCOME. See instructions, pages 11 and 12.		Idaho Amounts	
	9. Wages, salaries, tips, etc. Attach Form(s) W-2.	•	9	00
	10. Taxable interest income. Attach federal Schedule B if over \$400.	•	10	00
	11. Dividend income. Attach federal Schedule B if over \$400.	•	11	00
	12. Alimony received.	•	12	00
	13. Business income or (loss). Attach federal Schedule C or C-EZ.	•	13	00
	14. Capital gain or (loss). If required, attach federal Schedule D.	•	14	00
	15. Other gains or (losses). Attach federal Form 4797.	•	15	00
	16. IRA distributions (taxable amount)	•	16	00
	17. Pensions and annuities (taxable amount)	•	17	00
	18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.	•	18	00
	19. Farm income or (loss). Attach federal Schedule F.	•	19	00
	20. Unemployment compensation.	•	20	00
	21. Other income. List type and amount.	•	21	00
	22. TOTAL INCOME. Add lines 9 through 21.	•	22	00
	IDAHO ADJUSTMENTS. See instructions, page 12.			
	23. Deductions for IRAs and medical savings accounts.	•	23	00
	24. Moving expenses. Attach federal Form 3903 or 3903-F.	•	24	00
	25. Deductions for self-employment tax, health insurance and retirement plan.	•	25	00
	26. Penalty on early withdrawal of savings.	•	26	00
	27. Deductions for student loan interest and alimony paid.	•	27	00
	28. TOTAL ADJUSTMENTS. Add lines 23 through 27.	•	28	00
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22.	•	29	00	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN or SSN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN

		Column A - Total		Column B - Idaho	
ADDITIONS Instructions pages 12-13	30. Enter amount from federal Form 1040, line 33, 1040A, line 18, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	00		00
	31. Interest and dividends not taxable under federal law	31	00		00
	32. Other additions. See instructions and attach explanation.	32	00		00
	33. Income after additions. Add lines 30, 31 and 32.	33	00		00
SUBTRACTIONS Instructions pages 13-14	34. Idaho net operating loss carryforward. Attach Form 56.	34	00		00
	35. State income tax refund included in line 30, Column A	35	00		
	36. Interest from U.S. Government	36	00		00
	37. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	37	00		00
	38. Social security and railroad benefits included in line 30, Column A	38	00		
	39. Idaho capital gains deduction. Attach Form CG.	39	00		00
	40. Adoption expenses	40	00		00
	41. Contributions to an Idaho medical savings account	41	00		00
	42. Other subtractions. Attach Form 39.	42	00		00
	43. TOTAL SUBTRACTIONS. Add lines 34 through 42.	43	00		00
	44. TOTAL ADJUSTED INCOME. Subtract line 43 from line 33.	44	00		00
TAX COMPUTATION Instructions pages 14-16	45. CHECK — a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 50 and 75. <input type="checkbox"/>				
	46. Itemized deductions. Attach federal Schedule A. Federal limits apply.	46	00		
	47. All state income taxes included on federal Schedule A, line 5.	47	00		
	48. Subtract line 47 from line 46.			48	00
	49. Standard deduction. See instructions, page 15.			49	00
	50. Multiply \$2700 by the number of exemptions claimed on line 6d. Federal limits apply.			50	00
	51. Add line 50 and the LARGER of line 48 or line 49.			51	00
	52. Idaho percentage. Divide line 44, Column B, by line 44, Column A.			52	%
	53. Multiply amount on line 51 by the percentage on line 52 and enter the result here.			53	00
	54. Idaho taxable income. Subtract line 53 from line 44, Column B.			54	00
	55. TAX from tables or rate schedule. See instructions, page 24.			55	00
CREDITS Instructions page 16	56. Income taxes paid to other states. Attach Form 39 & other state return.	56	00		
	57. Credit for contributions to educational entities	57	00		
	58. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	58	00		
	59. Credit for contributions to youth and rehabilitation facilities	59	00		
	60. New jobs tax credit carryover. Attach Form 55.	60	00		
	61. Credit for production equipment using post-consumer waste	61	00		
	62. Natural resource conservation credit	62	00		
	63. Line 55 minus lines 56 through 62. If less than zero, enter zero.			63	00
OTHER TAXES Instructions pages 16-17	64. Special fuels tax due. Attach Form 75.			64	00
	65. Sales/Use tax due on mail order and other nontaxed purchases			65	00
	66. Tax from recapture of Idaho investment tax credit. Attach Form 49R.			66	00
	67. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ... <input type="checkbox"/>			67	10 00
	68. TOTAL TAX. Add lines 63 through 67.			68	00
DONATIONS Instructions page 17	69. I wish to donate to the Nongame Wildlife Conservation Fund.			69	00
	70. I wish to donate to the Drug Enforcement Fund.			70	00
	71. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			71	00
	72. I wish to donate to the Agriculture in the Classroom Fund.			72	00
	73. I wish to donate to the U.S. Olympic Fund. See instructions.			73	00
	74. TOTAL TAX PLUS DONATIONS. Add lines 68 through 73.			74	00
PAYMENTS Instructions pages 17-18	75. Grocery credit. Nonresidents do not qualify. See instructions, page 17.			75	00
	76. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39.			76	00
	77. Special fuels tax refund <input type="checkbox"/> Gasoline tax refund <input type="checkbox"/> Attach Form 75.			77	00
	78. Idaho income tax withheld. Attach Form(s) W-2.			78	00
	79. 1998 Forms 51 and 51ES payments and amount applied from 1997 return			79	00
	80. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 75 through 79.			80	00
If line 74 is more than line 80, GO TO LINE 81. If line 80 is more than line 74, GO TO LINE 84.					
REFUND / TOTAL DUE Instructions page 18	81. TAX DUE. Subtract line 80 from line 74.			81	00
	82. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total. Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>			82	00
	83. TOTAL DUE. Add lines 81 and 82.			83	00
	84. OVERPAID. Line 80 minus lines 74 and 82.	84	00		
	85. REFUND. Amount of line 84 to be refunded to you.	85	00		
	86. ESTIMATED TAX. Amount of line 84 to be applied to your 1999 estimated tax.			86	00